

**IN THE CLAIMS:**

The text of all pending claims, (including withdrawn claims) is set forth below. Cancelled and not entered claims are indicated with claim number and status only. The claims as listed below show added text with underlining and deleted text with ~~striking through~~. The status of each claim is indicated with one of (original), (currently amended), (cancelled), (withdrawn), (new), (previously presented), or (not entered).

Please AMEND claims 1-7, 9-10 and 14-15 and CANCEL claims 8, 11-13 and 17-19 in accordance with the following:

*Sub 1*

1. (CURRENTLY AMENDED) A touch panel ~~including~~comprising:  
electrically insulating spacers;  
a double-faced tape;  
a pair of panels each having a transparent conductive film adhered on a transparent board which are arranged via the electrically insulating spacers so that the transparent conductive films of the pair of panels are opposed to each other, ~~characterized in that wherein~~ one of the conductive films being divided into a plurality of regions of desired forms by channels is formed by laser etching, and the pair of panels are joined at perimeters thereof via the double-faced tape; and  
a conductive film damage preventing element made of an elastic material to prevent damage, by an edge of the double-faced tape, to a remaining one of the conductive films which receives input pressure, is mounted on a movable board or the double-faced tape.

*al cont*

2. (CURRENTLY AMENDED) The touch panel of claim 1, wherein a plurality of electrode circuits connected to different external conductive wires are provided on the one conductive film, and boundary lines are formed with narrow channels so that said plurality of electrode circuits are not short-circuited.

3. (CURRENTLY AMENDED) The touch panel of claim 2, wherein the one conductive film is divided at least into ~~the~~a same number of the regions as the electrode circuits.

4. (CURRENTLY AMENDED) The touch panel of claim 2, wherein closed channels are formed near ~~the~~a periphery so that the regions having the electrode circuits are not exposed at ~~the~~a side edge.

5. (CURRENTLY AMENDED) The touch panel of claim 1, wherein ~~the~~a diameter of ~~the~~a laser spot for the laser etching is 0.1 mm to 2.0 mm.

6. (CURRENTLY AMENDED) The touch panel of claim 1, wherein ~~the~~ laser light for the laser etching is an infrared ray with a wavelength of 900 nm or more.

7. (CURRENTLY AMENDED) The touch panel of claim 1, wherein ~~the~~a pulse width of ~~the~~ laser light for the laser etching is 1 ns or less.

8. (CANCELED)

9. (CURRENTLY AMENDED) The touch panel of claim 81, ~~wherein~~further comprising:

*act*  
*cont*  
an insulation layer extending to ~~the~~an inside of the edge of the double-faced tape is arranged between ~~the fixing side one of the pair of panels opposed to the moving side panel,~~ and the double-faced tape, and the conductive film damage preventing ~~device~~element extends to ~~the~~an inside of ~~the~~an edge of the insulation layer.

10. (CURRENTLY AMENDED) The touch panel of claim 81, wherein the elastic material is rubber resin.

11. (CANCELED)

12. (CANCELED)

13. (CANCELED)

14. (CURRENTLY AMENDED) A touch panel ~~including~~ comprising:  
electrically insulating spacers;  
a double-faced tape;

a pair of panels, each having a transparent conductive film adhered on a transparent board, which are arranged via the electrically insulating spacers so that the transparent conductive films are opposed to each other, ~~characterized in that~~ wherein the a pair of panels are joined at their perimeters thereof via a the double-faced tape; and

a conductive film damage preventing element made of an elastic material to prevent damage, by ~~the~~ an edge of the double-faced tape, to one of the transparent conductive films of a respective one of the pair of panels, which is a the moving-side panel and which receives input pressure, is mounted on the transparent board of the moving-side panel or the double-faced tape.

15. (CURRENTLY AMENDED) The touch panel of claim 14, ~~wherein~~ further comprising:

*all*  
*cancel*  
an insulation layer extending to ~~the~~ an inside of the edge of the double-faced tape is arranged between ~~the fixing-side~~ a remaining one of the pair of panels, which is a fixed-side panel opposed to the moving-side panel and the double-faced tape, and the conductive film damage preventing element extends to ~~the~~ an inside of ~~the~~ an edge of the insulation layer.

16. (ORIGINAL) The touch panel of claim 14, wherein the elastic material is rubber resin.

17. (CANCELED)

18. (CANCELED)

19. (CANCELED)